

Exhibit 7

Form of Cover Letter



[●], 2023

Via First Class Mail

RE: In re SiO2 Medical Products Inc., *et al.* Chapter 11 Case No. 23-10366, Summary of Plan Reorganization and Information Regarding Certain Key Dates.

TO ALL HOLDERS OF CLAIMS ENTITLED TO VOTE ON THE PLAN:

SiO2 Medical Products, Inc. and its affiliated debtors and debtors in possession in the above captioned cases (collectively, the “Debtors”)¹ each filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Court”) on March 29, 2023.

You have received this letter and the enclosed materials because you are entitled to vote on the *Joint Chapter 11 Plan of Reorganization of SiO2 Medical Products, Inc., and Its Debtor Affiliates* [Docket No. [●]] (as modified, amended, or supplemented from time to time, the “Plan”).² On [●], 2023, the Court entered an order [Docket No. [●]] (the “Disclosure Statement Order”): (a) authorizing the Debtors to solicit acceptances for the Plan; (b) approving the *Disclosure Statement for the Joint Chapter 11 Plan of Reorganization of SiO2 Medical Products, Inc., and Its Debtor Affiliates* [Docket No. [●]] (the “Disclosure Statement”) as containing “adequate information” pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the solicitation packages; and (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan and for filing objections to the Plan.

YOU ARE RECEIVING THIS LETTER BECAUSE YOU ARE ENTITLED TO VOTE ON THE PLAN. THEREFORE, YOU SHOULD READ THIS LETTER CAREFULLY AND DISCUSS IT WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: SiO2 Medical Products, Inc. (8467); Advanced Bioscience Labware, Inc. (1229); and Advanced Bioscience Consumables, Inc. (2510). The location of the Debtors’ principal place of business and service address in these chapter 11 cases is 2250 Riley Street, Auburn, Alabama 36832.

² Capitalized terms not otherwise defined herein have the same meanings as set forth in the Plan.

In addition to this cover letter, the enclosed materials comprise your Solicitation Package, and were approved by the Court for distribution to holders of Claims in connection with the solicitation of votes to accept or reject the Plan. **The Disclosure Statement, as approved by the Bankruptcy Court (and all exhibits thereto, including the Plan) and the Disclosure Statement Order are only available free of charge on the Debtors' case website at <https://www.donlinrecano.com/smp>. If you would like to receive paper copies of any or all of these documents, please reach out to the Claims and Noticing Agent (as defined below) using their below contact information.** The Solicitation Package consists of the following:

- a. a copy of the Solicitation and Voting Procedures (attached to the Disclosure Statement Order as Exhibit 1);
- b. a Ballot, together with detailed voting instructions and a pre-addressed, postage prepaid return envelope;
- c. this letter;
- d. (for Holders of Class 5 Claims only) the Committee Letter to Holders of Class 5 General Unsecured Claims regarding the Plan;
- e. the Disclosure Statement, as approved by the Bankruptcy Court (and exhibits thereto, including the Plan);
- f. the Disclosure Statement Order (excluding the exhibits thereto, except the Solicitation and Voting Procedures);
- g. the Confirmation Hearing Notice;
- h. a pre-addressed, postage prepaid reply envelope, if applicable; and
- i. any additional documents that the Court has ordered to be made available.

SiO2 Medical Products, Inc. (on behalf of itself and each of the other Debtors) has approved the filing of the Plan and the solicitation of votes to accept or reject the Plan. The Debtors believe that the Plan is in the best interests of their estates and all other parties in interest. Moreover, the Debtors believe that any alternative other than Confirmation of the Plan could result in significant delays and increased administrative expenses, which, in turn, likely would result in smaller distributions (or no distributions) or recoveries on account of Claims asserted in these chapter 11 cases.

<p>THE DEBTORS STRONGLY URGE YOU TO PROPERLY AND TIMELY SUBMIT YOUR BALLOT CASTING A VOTE TO ACCEPT THE PLAN. THE VOTING DEADLINE IS [4:00] P.M., PREVAILING EASTERN TIME, ON [JULY 10], 2023.</p>

The materials in the Solicitation Package are intended to be self-explanatory. If you should have any questions, however, please feel free to contact Donlin Recano & Company, Inc., the claims and noticing agent retained by the Debtors in these chapter 11 cases (the "Claims and Noticing Agent"), by: (a) emailing DRCVote@DonlinRecano.com; or (b) calling the Debtors'

restructuring hotline at 1 (800) 591-8236 (US toll free) or (212) 771-1128 (international). The Claims and Noticing Agent cannot and will not provide legal advice. If you need legal advice, you should consult an attorney.

Copies of certain orders, notices, and pleadings, as well as other information regarding these chapter 11 cases, are available for inspection free of charge on the Debtors' website at <https://www.donlinrecano.com/smp>. You may also obtain copies of any pleadings filed in these chapter 11 cases for a fee via PACER at: <http://pacer.psc.uscourts.gov>.

Sincerely,

/s/ Draft

Yves Steffen
Chief Executive Officer
SiO2 Medical Products, Inc.